

EXHIBIT A

DEBTOR: Epic Companies Midwest LLC CASE NO: 24-30281

Form 2-B  
CASH RECEIPTS AND DISBURSEMENTS STATEMENT

For Period: 5/1/2025 to 5/31/2025

CASH FLOW SUMMARY	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Accumulated
1. Beginning Cash Balance	\$ 272,606.35	\$ 278,122.33	\$ 158,003.89	\$ 239,981.88	\$ 53,582.73	\$ 84,942.15	\$ 54,191.40	\$ 73,220.28	\$ 79,426.57	\$ 31,222.42	\$ 265,278.09	272,606.35
2. Cash Receipts												
Operations	-	-	-	-	-	3,720.50	-	-	-	-	-	3,720.50
Loan Principal Repayment	-	-	150,000.00	-	25,000.00	-	-	-	50,000.00	250,000.00	55,622.80	530,622.80
Loans/advances	-	-	-	-	100,000.00	100,000.00	100,000.00	100,000.00	-	100,000.00	198,432.35	698,432.35
Other: Loan Interest Income	4,999.99	4,406.25	2,770.83	2,770.83	270.83	2,500.00	18,596.58	-	2,500.00	2,500.00	-	41,315.31
Other: Interest Income	515.99	-	-	-	-	-	-	-	-	-	-	515.99
Total Cash Receipts	\$ 5,515.98	\$ 4,406.25	\$ 152,770.83	\$ 2,770.83	\$ 125,270.83	\$ 106,220.50	\$ 118,596.58	\$ 100,000.00	\$ 52,500.00	\$ 352,500.00	\$ 254,055.15	1,274,606.95
3. Cash Disbursements												
Operations	-	19,119.62	4,627.23	276.12	8,850.91	10,923.87	16,743.70	11,459.21	425.15	3,069.83	904.98	76,400.62
Debt Service/Secured loan payment	-	-	-	-	-	-	-	-	-	-	-	-
Professional fees/U.S. Trustee fees	-	105,405.07	66,165.61	188,893.86	85,060.50	126,047.38	82,824.00	82,334.50	100,279.00	115,374.50	226,695.25	1,179,079.67
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Disbursements	\$ -	\$ 124,524.69	\$ 70,792.84	\$ 189,169.98	\$ 93,911.41	\$ 136,971.25	\$ 99,567.70	\$ 93,793.71	\$ 100,704.15	\$ 118,444.33	\$ 227,600.23	1,255,480.29
4. Net Cash Flow (Total Cash Receipts less Total Cash Disbursements)	5,515.98	(120,118.44)	81,977.99	(186,399.15)	31,359.42	(30,750.75)	19,028.88	6,206.29	(48,204.15)	234,055.67	26,454.92	19,126.66
5 Ending Cash Balance (to Form 2-C)	\$ 278,122.33	\$ 158,003.89	\$ 239,981.88	\$ 53,582.73	\$ 84,942.15	\$ 54,191.40	\$ 73,220.28	\$ 79,426.57	\$ 31,222.42	\$ 265,278.09	\$ 291,733.01	291,733.01

CASH BALANCE SUMMARY

	Financial Institution	Book Balance
Petty Cash		\$ 0
Operating Account	First Western Bank & Trust	0
Debtor-in-possession Account	US Bank	291,733.01
Other Interest-bearing Account	Bank Forward	0
TOTAL (must agree with Ending Cash Balance above)		\$ 291,733.01

- (1) Accumulated beginning cash balance is the cash available at the commencement of the case.  
Current month beginning cash balance should equal the previous month's ending balance.  
(2) All cash balances should be the same.

DEBTOR: Epic Companies Midwest LLC CASE NO: 24-30281

**Form 2-B**  
**CASH RECEIPTS AND DISBURSEMENTS STATEMENT**

For Period: 5/1/2025 to 5/31/2025

**CASH RECEIPTS DETAIL**  
*(attach additional sheets as necessary)*

Account No: XXXXXXXXXX

Date	Payer	Description	Amount
05/15/2025	Northern Mall Partners LLC	Loans/Advances	\$ 170,000.00
05/28/2025	Fredrikson & Byron	Loan Principal Repayment	55,622.80
05/29/2025	Fredrikson & Byron	Loans/Advances	28,432.35

**Total Cash Receipts** \$ 254,055.15 (1)

(1) Total for all accounts should agree with total cash receipts listed on Form 2-B, page 1

DEBTOR: Epic Companies Midwest LLC

CASE NO: 24-30281

**Form 2-B**  
**CASH RECEIPTS AND DISBURSEMENTS STATEMENT**

For Period: 5/1/2025 to 5/31/2025

**CASH DISBURSEMENTS DETAIL**  
*(attach additional sheets as necessary)*

Account No: XXXXXXXXXX

Date	Check No.	Payee	Description (Purpose)	Amount
				\$
05/06/2025	1035	Fremstad Law Office	Professional fees/U.S. Trustee fees	6,058.50
05/06/2025	ACH	Stinson LLP	Professional fees/U.S. Trustee fees	16,390.50
05/06/2025	ACH	Fredrikson & Byron	Professional fees/U.S. Trustee fees	70,698.00
05/06/2025	1036	Lighthouse Management Group	Professional fees/U.S. Trustee fees	76,602.00
05/06/2025	1036	Lighthouse Management Group	Operations	9.55
05/14/2025		USBank	Operations	147.99
05/21/2025	1037	Lighthouse Management Group	Professional fees/U.S. Trustee fees	37,339.50
05/21/2025	1037	Lighthouse Management Group	Operations	747.44
05/29/2025	ACH	Stinson LLP	Professional fees/U.S. Trustee fees	19,606.75

**Total Cash Disbursements** \$ 227,600.23 (1)

(1) Total for all accounts should agree with total cash disbursements listed on Form 2-B, page 1

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COMPARATIVE BALANCE SHEET

For Period Ending <u>5/31/2025</u>		#	7/8/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025	Petition Date (1)												
<b>ASSETS</b>																											
Current Assets:																											
Cash (from Form 2-B, line 5)	\$	-	\$	278,122.33	\$	158,003.89	\$	239,981.88	\$	53,582.73	\$	84,942.15	\$	54,191.40	\$	73,220.28	\$	79,426.57	\$	31,222.42	\$	291,733.01	\$	291,733.01	\$	272,606.35	
Accounts Receivable (from Form 2-E)		-		285,191.32		349,092.78		489,450.57		692,197.24		745,582.38		816,299.79		857,006.94		880,340.94		931,803.74		983,720.30		1,111,972.55		187,877.79	
Receivable from Officers, Employees, Affiliates		-		-		-		-		-		-		-		-		-		-		-		-		-	
Inventory		-		-		-		-		-		-		-		-		-		-		-		-		-	
Other Current Assets :(List)		-		-		-		-		-		-		-		-		-		-		-		-		-	
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Total Current Assets	\$	-	\$	563,313.65	\$	507,096.67	\$	729,432.45	\$	745,779.97	\$	830,524.53	\$	870,491.19	\$	930,227.22	\$	959,767.51	\$	963,026.16	\$	1,275,453.31	\$	1,403,705.56	\$	460,484.14	
Fixed Assets:																											
Land	\$	-		-		-		-		-		-		-		-		-		-		-		-		-	
Building		-		-		-		-		-		-		-		-		-		-		-		-		-	
Equipment, Furniture and Fixtures		-		-		-		-		-		-		-		-		-		-		-		-		-	
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Total Fixed Assets		-		-		-		-		-		-		-		-		-		-		-		-		-	
Less: Accumulated Depreciation	(	-	)	(	-	)	(	-	)	(	-	)	(	-	)	(	-	)	(	-	)	(	-	)	(	-	)
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Net Fixed Assets	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
Other Assets (List):																											
Investment Beacon NW		-		345,000.00		345,000.00		345,000.00		345,000.00		345,000.00		345,000.00		345,000.00		345,000.00		345,000.00		345,000.00		345,000.00		345,000.00	
Notes Receivable		-		18,287,000.00		18,287,000.00		18,137,000.00		18,137,000.00		18,112,000.00		18,112,000.00		18,112,000.00		18,062,000.00		18,062,000.00		17,711,000.00		17,605,377.20		18,287,000.00	
BNW -KA Activity		-		(24,150.00)		(24,150.00)		(24,150.00)		(24,150.00)		(24,150.00)		(24,150.00)		(24,150.00)		(24,150.00)		(24,150.00)		(24,150.00)		(24,150.00)		(24,150.00)	
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TOTAL ASSETS	\$	-	\$	19,171,163.65	\$	19,114,946.67	\$	19,187,282.45	\$	19,203,629.97	\$	19,263,374.53	\$	19,303,341.19	\$	19,363,077.22	\$	19,392,617.51	\$	19,345,876.16	\$	19,307,303.31	\$	19,329,932.76	\$	19,068,334.14	
<b>LIABILITIES</b>																											
Post-petition Accounts Payable (from Form 2-E)	\$	-	\$	18,597.82	\$	38,237.24	\$	56,835.07	\$	75,432.89	\$	75,432.89	\$	75,432.89	\$	75,432.89	\$	75,432.89	\$	75,432.89	\$	75,432.89	\$	75,432.89	\$	-	
Post-petition Accrued Professional Fees (from Form 2-E)		-		-		-		-		-		-		-		-		-		-		-		-		-	
Post-petition Taxes Payable (from Form 2-E)		-		-		-		-		-		-		-		-		-		-		-		-		-	
Post-petition Notes Payable		-		-		-		-		-		-		-		-		-		-		-		-		-	
Other Post-petition Payable(List): due to ECMW 2023		-		-		-		-		-		-		-		-		-		-		-		-		-	
due to EOLA		-		-		-		-		-		-		-		-		-		-		-		-		-	
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Total Post Petition Liabilities	\$	-	\$	18,597.82	\$	38,237.24	\$	56,835.07	\$	75,432.89	\$	75,432.89	\$	75,432.89	\$	75,432.89	\$	75,432.89	\$	75,432.89	\$	75,432.89	\$	75,432.89	\$	-	
Pre Petition Liabilities:																											
Secured Debt		-		-		-		-		-		-		-		-		-		-		-		-		-	
Priority Debt		-		-		-		-		-		-		-		-		-		-		-		-		-	
Prepetition Unsecured Debt		-		17,852,890.00		18,102,890.00		18,102,890.00		18,102,890.00		18,102,890.00		18,102,890.00		18,102,890.00		18,102,890.00		18,102,890.00		18,102,890.00		18,102,890.00		17,852,890.00	
Class B		-		854,500.00		854,500.00		854,500.00		854,500.00		854,500.00		854,500.00		854,500.00		854,500.00		854,500.00		854,500.00		854,500.00		854,500.00	
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Total Pre Petition Liabilities	\$	-	\$	18,707,390.00	\$	18,957,390.00	\$	18,957,390.00	\$	18,957,390.00	\$	18,957,390.00	\$	18,957,390.00	\$	18,957,390.00	\$	18,957,390.00	\$	18,957,390.00	\$	18,957,390.00	\$	18,957,390.00	\$	18,707,390.00	
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TOTAL LIABILITIES	\$	-	\$	18,725,987.82	\$	18,995,627.24	\$	19,014,225.07	\$	19,032,822.89	\$	19,132,822.89	\$	19,232,822.89	\$	19,332,822.89	\$	19,432,822.89	\$	19,432,822.89	\$	19,532,822.89	\$	19,731,255.24	\$	18,707,390.00	
<b>OWNERS' EQUITY</b>																											
Owner's/Stockholder's Equity	\$	-	\$	445,175.83	\$	119,319.43	\$	173,057.38	\$	170,807.08	\$	130,551.64	\$	70,518.30	\$	30,254.33	\$	(40,205.38)	\$	(86,946.73)	\$	(225,519.58)	\$	(401,322.48)	\$	360,944.14	
Retained Earnings - Prepetition		-		-		-		-		-		-		-		-		-		-		-		-		-	
Retained Earnings - Post-petition		-		-		-		-		-		-		-		-		-		-		-		-		-	
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TOTAL OWNERS' EQUITY	\$	-	\$	445,175.83	\$	119,319.43	\$	173,057.38	\$	170,807.08	\$	130,551.64	\$	70,518.30	\$	30,254.33	\$	(40,205.38)	\$	(86,946.73)	\$	(225,519.58)	\$	(401,322.48)	\$	360,944.14	
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TOTAL LIABILITIES AND OWNERS' EQUITY	\$	-	\$	19,171,163.65	\$	19,114,946.67	\$	19,187,282.45	\$	19,203,629.97	\$	19,263,374.53	\$	19,303,341.19	\$	19,363,077.22	\$	19,392,617.51	\$	19,345,876.16	\$	19,307,303.31	\$	19,329,932.76	\$	19,068,334.14	

(1) Petition date values are taken from the Debtor's balance sheet as of the petition date or are the values listed on the Debtor's schedules.

DEBTOR: Epic Companies Midwest LLCCASE 24-30281

**Form 2-D**  
**PROFIT AND LOSS STATEMENT**  
For Period 5/1/2025 to 5/31/2025

	<b>Current Month</b>	<b>Accumulated Total (1)</b>
Gross Operating Revenue	\$ -	\$ -
Less: Discounts, Returns and Allowances	( - )	( - )
<b>Net Operating Revenue</b>	<b>\$ -</b>	<b>\$ -</b>
Cost of Goods Sold	-	-
<b>Gross Profit</b>	<b>\$ -</b>	<b>\$ -</b>
Operating Expenses		
Compensation	\$ -	\$ -
Selling, General and Administrative	904.98	72,680.12
Rents and Leases	-	-
Depreciation, Depletion and Amortization	-	-
Other (list): _____	-	-
	-	-
Total Operating Expenses	\$ 904.98	\$ 72,680.12
<b>Operating Income (Loss)</b>	<b>\$ (904.98)</b>	<b>\$ (72,680.12)</b>
Non-Operating Income and Expenses		
Other Non-Operating Expenses	\$ -	\$ -
Gains (Losses) on Sale of Assets	-	-
Interest Income	-	41,831.30
Interest Expense	-	-
Other Non-Operating Income	-	-
Net Non-Operating Income or (Expenses)	\$ -	\$ 41,831.30
Reorganization Expenses		
Legal and Professional Fees	\$ 226,695.25	\$ 1,175,442.67
Other Reorganization Expense	-	3,637.00
Total Reorganization Expenses	\$ 226,695.25	\$ 1,179,079.67
<b>Net Income (Loss) Before Income Taxes</b>	<b>\$ (227,600.23)</b>	<b>\$ (1,209,928.49)</b>
Federal and State Income Tax Expense (Benefit)	-	-
<b>NET INCOME (LOSS)</b>	<b>\$ (227,600.23)</b>	<b>\$ (1,209,928.49)</b>

(1) Accumulated Totals include all revenue and expenses since the petition date.

DEBTOR: Epic Companies Midwest LLC

CASE NO:

24-30281

Form 2-E  
SUPPORTING SCHEDULES

For Period: 5/1/2025 to 5/31/2025

**ACCOUNTS RECEIVABLE AND POST PETITION PAYABLE AGING**

<u>Due</u>	<u>7/31/2024</u>	<u>8/31/2024</u>	<u>9/30/2024</u>	<u>10/31/2024</u>	<u>11/30/2024</u>	<u>12/31/2024</u>	<u>1/31/2025</u>	<u>2/28/2025</u>	<u>3/31/2025</u>	<u>4/30/2025</u>	<u>5/31/2025</u>	<u>Post Petition Accounts Payable</u>
Under 30 days	\$ 95,885.44	164,922.29	140,628.62	203,017.50	53,655.97	73,217.41	41,519.64	23,334.00	55,316.95	60,763.46	125,089.75	0.00
30 to 60 days	-	95,614.61	164,651.46	140,357.79	202,746.67	51,155.97	73,217.41	41,519.64	20,834.00	55,316.95	63,925.96	0.00
61 to 90 days	-	-	95,614.61	164,651.46	140,357.79	202,746.67	51,155.97	73,217.41	41,519.64	20,834.00	55,316.95	0.00
91 to 120 days	-	-	-	95,614.61	164,651.46	140,357.79	202,475.84	51,155.97	73,217.41	41,519.64	20,834.00	0.00
Over 120 days	-	-	-	-	95,614.61	260,266.07	400,082.20	602,558.04	652,359.86	716,730.37	758,250.01	75,432.89
<b>Total Post Petition</b>	<u>95,885.44</u>	<u>260,536.90</u>	<u>400,894.69</u>	<u>603,641.36</u>	<u>657,026.50</u>	<u>727,743.91</u>	<u>768,451.06</u>	<u>791,785.06</u>	<u>843,247.86</u>	<u>895,164.42</u>	<u>1,023,416.67</u>	
<b>Pre Petition Amounts</b>	<u>189,305.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	<u>188,555.88</u>	
Total Accounts Receivable	\$ 285,191.32	\$ 449,092.78	589,450.57	792,197.24	845,582.38	916,299.79	957,006.94	980,340.94	1,031,803.74	1,083,720.30	1,211,972.55	
Less: Bad Debt Reserve	-	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	
<b>Net Accounts Receivable (to Form 2-C)</b>	<u>\$ 285,191.32</u>	<u>\$ 349,092.78</u>	<u>489,450.57</u>	<u>692,197.24</u>	<u>745,582.38</u>	<u>816,299.79</u>	<u>857,006.94</u>	<u>880,340.94</u>	<u>931,803.74</u>	<u>983,720.30</u>	<u>1,111,972.55</u>	

**Total Post Petition  
Accounts Payable** 75,432.89

\* Attach a detail listing of accounts receivable and post-petition accounts payable

**SCHEDULE OF PAYMENTS TO ATTORNEYS AND OTHER PROFESSIONALS**

	<u>Month-end Retainer Balance</u>	<u>Current Month's Accrual</u>	<u>Paid in Current Month</u>	<u>Court Approval</u>	<u>Month-end Balance Due *</u>	<u>Prev Paid Cumulative</u>	<u>Current Paid Cumulative</u>
Debtor's Counsel	\$ 1,153.50	6,058.50	6,058.50			-	6,058.50
Counsel for Unsecured Creditors' Committee		35,997.25	35,997.25		-	129,274.42	165,271.67
Trustee's Counsel		70,698.00	70,698.00		-	324,890.46	395,588.46
Accountant							
Other: CRO	38,495.00	113,941.50	113,941.50		-	494,582.54	608,524.04
<b>Total</b>	<u>\$ 39,648.50</u>	<u>\$ 226,695.25</u>	<u>\$ 226,695.25</u>		<u>-</u>	<u>948,747.42</u>	<u>1,175,442.67</u>

\*Balance due to include fees and expenses incurred but not yet paid.

**Pre-Petition  
Accounts Payable** 108,634.48

**Total  
Accounts Payable** 184,067.37

**SCHEDULE OF PAYMENTS AND TRANSFERS TO PRINCIPALS/EXECUTIVES\*\***

<u>Payee Name</u>	<u>Position</u>	<u>Nature of Payment</u>	<u>Amount</u>
Vicki Campbell	Governor & Accountant	accounting services	\$ -

\*\*List payments and transfers of any kind and in any form made to or for the benefit of any proprietor, owner, partner, shareholder, officer or director.